



**Board of Commissioners of Cook County
Minutes of the Audit Committee**

Tuesday, July 18, 2017

10:35 A.M.

**Cook County Building, Board Room 567
118 North Clark Street, Chicago, Illinois**

(Recessed to Wednesday, July 19, 2017 10:45 A.M.)

ATTENDANCE

Present: Chairman Daley, Vice Chairman Goslin, Commissioners Butler, Gainer, Morrison and Schneider (6)

Absent: Commissioner Arroyo (1)

PUBLIC TESTIMONY

Chairman Daley asked the Secretary to the Board to call upon the registered public speakers, in Accordance with Cook County Code.

1. George Blakemore, Concerned Citizen

COMMITTEE MINUTES

17-4310

Approval of the minutes from the meeting of 04/11/2017

A motion was made by Commissioner Goslin, seconded by Commissioner Schneider, that this Committee Minutes be Approved. The motion carried by the following vote:

Ayes: Chairman Daley, Vice Chairman Goslin, Commissioners Butler, Gainer, Morrison and Schneider (6)

Absent: Commissioner Arroyo (1)

17-3883

Presented by: SHELLY A. BANKS, C.P.A., County Auditor

REPORT

Department: Office of the County Auditor

Report Title: Office of the Public Administrator Inventory Internal Audit Report

Report Period: May 2017

Summary: The purpose of the audit was to determine the adequacy of internal controls over the inventory of non-cash assets managed by the Office of the Public Administrator.

A motion was made by Vice Chairman Goslin, seconded by Commissioner Schneider, to recommend for receiving and filing 17-3883. The motion carried by the following vote:

Ayes: Chairman Daley, Vice Chairman Goslin, Commissioners Butler, Gainer, Morrison and Schneider (6)

Absent: Commissioner Arroyo (1)

17-3911

Presented by: SHELLY A. BANKS, C.P.A., County Auditor

REPORT

Department: Office of the County Auditor

Report Title: FY'17 2nd Quarter Open Recommendations Status Report

Report Period: May 2017

Summary: Report provides the status of open audit recommendations.

A motion was made by Vice Chairman Goslin, seconded by Commissioner Schneider, to recommend for receiving and filing 17-3911. The motion carried by the following vote:

Ayes: Chairman Daley, Vice Chairman Goslin, Commissioners Butler, Gainer, Morrison and Schneider (6)

Absent: Commissioner Arroyo (1)

17-3898

Presented by: LAWRENCE WILSON, County Comptroller, AMMAR RIZKI, Acting Chief Financial Officer, Bureau of Finance

REPORT

Department: Office of the County Comptroller

Request: Refer to Audit Committee

Report Title: Cook County Comprehensive Annual Financial Report (CAFR) for the year ended 11/30/2016

Report Period: 12/1/2015 - 11/30/2016

Summary: Annual audit of Cook County's financial statements prepared by the Office of the Cook County Comptroller and audited by RSM US LLP in accordance with auditing standards generally accepted in the USA.

A motion was made by Vice Chairman Goslin, seconded by Commissioner Schneider, to recommend for receiving and filing 17-3898. The motion carried by the following vote:

Ayes: Chairman Daley, Vice Chairman Goslin, Commissioners Butler, Gainer, Morrison and Schneider (6)

Absent: Commissioner Arroyo (1)

17-3921

Presented by: LAWRENCE WILSON, County Comptroller, AMMAR RIZKI, Acting Chief Financial Officer, Bureau of Finance

REPORT

Department: Bureau of Finance, Office of the County Comptroller

Request: Refer to Audit Committee

Report Title: Cook County Illinois Report to the County President, Board of Commissioners and the Audit Committee, 5/31/2017

Report Period: 12/1/2015 - 11/30/2016

Summary: This report, presented by RSM US LLP, is intended solely for the information and use of the County President, County Board of Commissioners, the Audit Committee and management. It summarizes certain matters required by professional standards to be communicated by the independent auditors in their oversight responsibility for the County's financial reporting process.

A motion was made by Vice Chairman Goslin, seconded by Commissioner Schneider, to recommend for receiving and filing 17-3921. The motion carried by the following vote:

Ayes: Chairman Daley, Vice Chairman Goslin, Commissioners Butler, Gainer, Morrison and Schneider (6)

Absent: Commissioner Arroyo (1)

17-3922

Presented by: LAWRENCE WILSON, County Comptroller, AMMAR RIZKI, Acting Chief Financial Officer, Bureau of Finance

REPORT

Department: Office of the County Comptroller

Request: Refer to Audit Committee

Report Title: Cook County Illinois Report on Federal Awards (In accordance with the Single Audit Act Amendments of 1996, and Uniform Guidance) for the Fiscal Year ended 11/30/2016.

Report Period: 12/1/2015 - 11/30/2016

Summary: Annual audits of: (1) the Schedule of Expenditures of Federal Awards prepared by the Office of the Cook County Comptroller and (2) compliance for each major federal program and on internal control over compliance required by the Uniform Guidance, audited by Washington, Pittman & McKeever, LLC, in accordance with auditing standards generally accepted in the USA; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).

A motion was made by Vice Chairman Goslin, seconded by Commissioner Schneider, to recommend for receiving and filing 17-3922. The motion carried by the following vote:

Ayes: Chairman Daley, Vice Chairman Goslin, Commissioners Butler, Gainer, Morrison and Schneider (6)

Absent: Commissioner Arroyo (1)

17-3926

Presented by: LAWRENCE WILSON, County Comptroller, AMMAR RIZKI, Acting Chief Financial Officer, Bureau of Finance

REPORT

Department: Office of the County Comptroller

Request: Refer to Audit Committee

Report Title: Cook County Health and Hospitals System of Illinois (An Enterprise Fund of Cook County Illinois), Financial Report, 11/30/2016.

Report Period: 12/1/2015 - 11/30/2016

Summary: Annual audit of the CCHHS financial statements prepared by CCHHS Finance, for the year ended 11/30/16, audited by RSM US LLP in accordance with auditing standards generally accepted in the USA.

A motion was made by Vice Chairman Goslin, seconded by Commissioner Schneider, to recommend for receiving and filing 17-3926. The motion carried by the following vote:

Ayes: Chairman Daley, Vice Chairman Goslin, Commissioners Butler, Gainer, Morrison and Schneider (6)

Absent: Commissioner Arroyo (1)

17-3928

Presented by: LAWRENCE WILSON, County Comptroller, AMMAR RIZKI, Acting Chief Financial Officer, Bureau of Finance

REPORT

Department: Bureau of Finance, Office of the County Comptroller

Request: Refer to Audit Committee

Report Title: Cook County Health and Hospitals System Report to the Audit and Compliance Committee, 5/31/2017

Report Period: 12/1/2015 - 11/30/2016

Summary: This report, presented by RSM US LLP, is intended solely for the CCHHS Audit and Compliance Committee and summarizes certain matters required by professional standards to be communicated to them in their oversight responsibility for the CCHHS's financial reporting process.

A motion was made by Vice Chairman Goslin, seconded by Commissioner Schneider, to recommend for receiving and filing 17-3928. The motion carried by the following vote:

Ayes: Chairman Daley, Vice Chairman Goslin, Commissioners Butler, Gainer, Morrison and Schneider (6)

Absent: Commissioner Arroyo (1)

17-3929

Presented by: LAWRENCE WILSON, County Comptroller, AMMAR RIZKI, Acting Chief Financial Officer, Bureau of Finance

REPORT

Department: Office of the County Comptroller

Request: Refer to Audit Committee

Report Title: Cook County Illinois Actuarial Study of the Workers Compensation and Liability Self-Insured Programs as of 11/30/2016.

Report Period: As of 11/30/2016

Summary: Annual actuarial study completed by Aon Global Risk Consulting.

A motion was made by Vice Chairman Goslin, seconded by Commissioner Schneider, to recommend for receiving and filing 17-3929. The motion carried by the following vote:

Ayes: Chairman Daley, Vice Chairman Goslin, Commissioners Butler, Gainer, Morrison and Schneider (6)

Absent: Commissioner Arroyo (1)

17-3925

Presented by: MARIA PAPPAS, Cook County Treasurer

REPORT

Department: Cook County Treasurer

Report Title: Financial Statements as of November 30, 2016 and 2015, Supplemental Information as of 11/30/2016 and the Independent Auditor's Reports

Report Period: FY 2015 - FY 2016

Summary: Submitting herewith, the Financial Statements as of 11/30/2016 and 2015, Supplemental Information as of 11/30/2016 and the Independent Auditor's Reports.

A motion was made by Vice Chairman Goslin, seconded by Commissioner Schneider, to recommend for receiving and filing 17-3925. The motion carried by the following vote:

Ayes: Chairman Daley, Vice Chairman Goslin, Commissioners Butler, Gainer, Morrison and Schneider (6)

Absent: Commissioner Arroyo (1)

17-3597

Presented by: DOROTHY BROWN, Clerk of the Circuit Court

REPORT

Department: Clerk of the Circuit Court

Report Title: Independent Auditor's Report of the Financial Statements of the Clerk of the Circuit Court of Cook County

Report Period: Fiscal Year Ended 11/30/2016

Summary: Submitting herewith is a copy of the Independent Auditor's Report of the Financial Statements of the Office of the Clerk of the Circuit of Cook County for the year ended 11/30/2016

A motion was made by Vice Chairman Goslin, seconded by Commissioner Schneider, to recommend for receiving and filing 17-3597. The motion carried by the following vote:

Ayes: Chairman Daley, Vice Chairman Goslin, Commissioners Butler, Gainer, Morrison and Schneider (6)

Absent: Commissioner Arroyo (1)


ADJOURNMENT

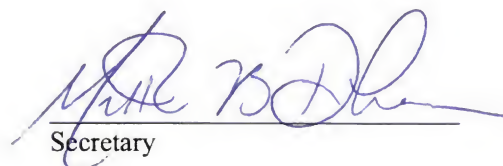
A motion was made by Vice Chairman Goslin, seconded by Commissioner Gainer, to adjourn the meeting. The motion carried by the following vote:

Ayes: Chairman Daley, Vice Chairman Goslin, Commissioners Butler, Gainer, Morrison and Schneider (6)

Absent: Commissioner Arroyo (1)

Respectfully submitted,


Chairman


Secretary

*A video recording of this meeting is available at <https://cook-county.legistar.com/Calendar.aspx>

